

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
INVESTMENTS			
Overseas Listed Shares	9	90,158 ²³	76,340
CryptoCurrency	10	72,838 ²³	74,538
		162,996	150,878
OTHER ASSETS			
Cash at Bank	11	321	261
		321²²	261
TOTAL ASSETS		163,317	151,139
LIABILITIES			
Financial Position Rounding		(1)	-
		(1)	-
TOTAL LIABILITIES		(1)	-
NET ASSETS AVAILABLE TO PAY BENEFITS		163,318	151,139
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	12	163,318	151,139
		163,318	151,139

This Statement is to be read in conjunction with the notes to the Financial Statements

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
REVENUE			
Investment Revenue			
Overseas Listed Shares	2	-	234
Foreign Currency Gain	3	6	-
Miscellaneous Rebates	4	58	-
		64	234
Other Revenue			
Market Movement Non-Realised	5	12,147	(189,213)
Market Movement Realised	6	3	(25,695)
		12,150	(214,908)
Total Revenue		12,214	(214,674)
EXPENSES			
General Expense			
Fund Administration Expenses	7	37	-
Investment Expenses	8	-	553
		37	553
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		12,177	(215,227)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		12,177	(215,227)

This Statement is to be read in conjunction with the notes to the Financial Statements

Trial Balance

As at 30 June 2023

Account Number	Account Description	Units	2023		2022	
			Debit \$	Credit \$	Debit \$	Credit \$
125	Accumulation Member Balance					
125 00001	Gardiner, Philip			151,139.23		366,365.58
227	Overseas Listed Shares					
227 0177	Square Inc					
		515.0000	51,515.46		46,039.11	
227 0182	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV		-		14.44	
227 0183	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V		-		14.44	
227 0187	ARK Etf Tr Autonomous Technology & Robotics					
		300.0000	25,406.45		21,853.08	
227 0188	Coinbase Global Inc					
		123.0000	13,224.11		8,412.30	
227 0189	Sofi Technologies Inc					
		1.0000	12.53		7.67	
245	CryptoCurrency					
245 0001	Bitcoin					
		1.4081	63,360.52		64,808.51	
245 0002	Ethereum					
		3.4377	9,474.30		9,728.69	
245 0003	Pow Ethereum					
		3.4377	3.44		-	
290	Cash at Bank					
290 0001	Cash at Bank		0.93		0.93	
290 0002	Cash at Bank		320.06		260.06	
627	Overseas Listed Shares					
627 0187	ARK Etf Tr Autonomous Technology & Robotics					234.10
635	Foreign Currency Gain					
635 0001	Foreign Currency Gain			6.49		-
636	Miscellaneous Rebates					
636 0001	Miscellaneous Rebate			58.48		-
690	Cash at Bank					
690 0001	Cash at Bank - Bank Interest					0.03
780	Market Movement Non-Realised					
780 0012	Market Movement Non-Realised - Overseas Shares			13,846.39		(167,569.95)
780 0024	Market Movement Non-Realised - Crypto Currency			(1,698.94)		(21,642.99)
785	Market Movement Realised					

Trial Balance

As at 30 June 2023

Account Number	Account Description	Units	2023		2022	
			Debit \$	Credit \$	Debit \$	Credit \$
785 0012	Market Movement Realised - Overseas Shares			3.12		(25,694.50)
801	Fund Administration Expenses					
801 0015	Investment Fee (Admin)		36.97		-	
802	Investment Expenses					
802 0004	Foreign Currency Losses		-		553.03	
	Assumed Growth		-		0.01	
			163,354.77	163,354.77	151,692.27	151,692.27

WARNING: This report didn't balance. The discrepancy has been put into the Assumed Growth A/C

For help click [here](#)

Member Account Balances

For the year ended 30 June 2023

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Gardiner, Philip (56)								
Accumulation								
Accum (00001)	151,139.23	-	-	-	-	-	12,178.57	163,317.80
	151,139.23						12,178.57	163,317.80
Song, Younhee (48)								
Accumulation								
Accum (00002)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Reserve								
	-	-	-	-	-	-	-	-
TOTALS	151,139.23						12,178.57	163,317.80

CALCULATED FUND EARNING RATE:

8.0578 %

APPLIED FUND EARNING RATE:

8.0578 %

Tax Reconciliation

For the year ended 30 June 2023

INCOME

Gross Interest Income	-	
Gross Dividend Income		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	
Gross Rental Income	-	
Gross Foreign Income	-	
Gross Trust Distributions	-	
Gross Assessable Contributions		
Employer Contributions/Untaxed Transfers	-	
Member Contributions	-	
Gross Capital Gain		
Net Capital Gain	-	
Pension Capital Gain Revenue	-	
Non-arm's length income	-	
Net Other Income	64.00	
Gross Income		64.00
Less Exempt Current Pension Income	-	
Total Income		64.00
LESS DEDUCTIONS		
Other Deduction	37.00	
Prior Year Losses Recouped	6,164.00	
Total Deductions		6,201.00
Current Year Loss		(6,137.00)
TAXABLE INCOME		-
Gross Income Tax Expense (15% of Standard Component)	-	
(45% of Non-arm's length income)	-	
Less Foreign Tax Offset	-	
Less Other Tax Credit	-	
Tax Assessed		-
Less Imputed Tax Credit	-	
Less Amount Already paid (for the year)	-	
TAX DUE OR REFUNDABLE		-
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		259.00

No Tax to be paid. Loss to be carried forward to next year: \$ 6,137.00

Note: Refund of tax file credits will be \$ 0.00

Note: Refund of imputation credits will be \$ 0.00

Note 1: Summary of Significant Accounting Policies

The financial statements are special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis unless otherwise stated and are based on historical costs, except for investments, which have been measured at market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from trusts are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Notes to the Financial Statements

For the year ended 30 June 2023

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

Gardiner Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Note 2: Overseas Listed Shares		
ARK Etf Tr Autonomous Technology & Robotics	-	234
	-	234
Note 3: Foreign Currency Gain		
Foreign Currency Gain	6	-
	6	-
Note 4: Miscellaneous Rebates		
Miscellaneous Rebate	58	-
	58	-
Note 5: Market Movement Non-Realised		
Market Movement Non-Realised - Crypto Currency	(1,699)	(21,643)
Market Movement Non-Realised - Overseas Shares	13,846	(167,570)
	12,147	(189,213)
Note 6: Market Movement Realised		
Market Movement Realised - Overseas Shares	3	(25,695)
	3	(25,695)
Note 7: Fund Administration Expenses		
Investment Fee (Admin)	37	-
	37	-
Note 8: Investment Expenses		
Foreign Currency Losses	-	553
	-	553
Note 9: Overseas Listed Shares		
ARK Etf Tr Autonomous Technology & Robotics	25,406	21,853
Coinbase Global Inc	13,224	8,412
SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V	-	14
SOCIAL CAP HEDOSOPHIA HLDGS CORP IV	-	14
Sofi Technologies Inc	13	8
Square Inc	51,515	46,039
	90,158	76,340
Note 10: CrryptoCurrency		
Bitcoin	63,361	64,809
Ethereum	9,474	9,729
Pow Ethereum	3	-
	72,838	74,538

Gardiner Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 11: Cash at Bank		
Cash at Bank	1 ¹²	1
Cash at Bank	320 ¹²	260
	321	261
Note 12A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	151,139	366,366
Add: Increase (Decrease) in Members' Benefits	12,179	(215,226)
Liability for Members' Benefits End	163,318	151,139

Note 12B: Members' Other Details

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	163,057	150,878
Total Vested Benefits	163,318	151,139

Net Capital Gain/Loss Summary

For the year ended 30 June 2023

CAPITAL GAINS SUMMARY

Assessable Current year CG revenue - discount method	-
Assessable Current year CG revenue - indexation method	-
Assessable Current year CG revenue - other method	-
PLUS indexed capital gain	-
PLUS discount capital gain	-
PLUS non-indexed/-discounted-gain	-
LESS capital loss from last year	95,846.80
LESS current year capital loss	8.37
LESS discounting where applicable	-
Net capital gain	-

CAPITAL LOSSES SUMMARY

Non-collectables	
Capital gain (including deferred notional capital gain (realised))	-
Capital loss from last year	95,846.80
Capital loss from current year	8.37
Capital loss to be recouped	-
Capital gain remaining (excluding deferred notional capital gain (realised))	-
Capital loss remaining	95,855.17
Collectables	
Capital gain	-
Capital loss from last year	-
Capital loss from current year	-
Capital loss to be recouped	-
Capital gain remaining	-
Non-collectable capital loss carried forward	95,855.17
Collectable capital loss carried forward	-

Notes to the Tax Reconciliation

Deductions

For the year ended 30 June 2023

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
801 0015		1/03/2023	fee	36.97	100.00	36.97	Yes	1.0000		36.97
		30/06/2023	Prior Year Losses Recouped	6,164.00	100.00	6,164.00				6,164.00
TOTALS				6,200.97		6,200.97				6,200.97

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Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2023

Account	Description	Date	Revenue Amount	TFN Credit	Closely Held Trusts	TFN Credit	ABN Credit	Notes
Assessable Revenue Accounts								
635 0001	Foreign Currency Gain	30/06/2023	6.49	-	-	-	-	
636 0001	Miscellaneous Rebate	01/03/2023	37.16	-	-	-	-	
636 0001	Miscellaneous Rebate	08/03/2023	21.32	-	-	-	-	
	Total Assessable Revenue		64.97	-	-	-	-	
Non-assessable Revenue Accounts								
	Total Non-assessable Revenue		-	-	-	-	-	
	Total Revenue		64.97	-	-	-	-	

Notes:

FMIS - Forestry Managed Investment Scheme (FMIS) Income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2023

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
635 0001	Foreign Currency Gain	30/06/2023	-	-	-	-	-	-	-	6.49	6.49
636 0001	Miscellaneous Rebate	01/03/2023	-	-	-	-	-	-	-	37.16	37.16
636 0001	Miscellaneous Rebate	08/03/2023	-	-	-	-	-	-	-	21.32	21.32
TOTALS			-	-	-	-	-	-	-	64.97	64.97

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

Gross Interest Income		-
Gross Dividend Income		-
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	<u>-</u>	-
Gross Rental Income		-
Gross Foreign Income		-
Gross Trust Distributions		-
Net Capital Gains		-
Net Other Income	<u></u>	-
Exempt Current Pension Income		<u>-</u>

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

Fund Income:

Gross Income	64.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	64.00

Reduced Fund Income:

Fund Income	64.00
LESS Exempt Current Pension Income	-
	64.00

Apportionment Factor:

Reduced Fund Income	64.00
Fund Income	64.00
	1.0000000000

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

Assessable Investment Income:

Gross Income	64.00
LESS Gross Taxable Contributions	-
LESS Exempt Current Pension Income	-
	64.00

Total Investment Income:

Gross Income	64.00
LESS Gross Taxable Contributions	-
	64.00

Apportionment Factor:

Assessable Investment Income	64.00
Total Investment Income	64.00
	1.0000000000

Accrued Capital Gains

For the year ended 30 June 2023

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
227 0177	Square Inc (SQ)							
	12/01/2021	100.0000	10,003.00	29,504.21	-	Loss	29,504.21	(19,501.21)
	12/05/2021	200.0000	20,006.00	53,647.76	-	Loss	53,647.76	(33,641.76)
	24/05/2021	95.0000	9,502.85	25,341.25	-	Loss	25,341.25	(15,838.40)
	18/10/2021	120.0000	12,003.60	39,594.98	-	Loss	39,594.98	(27,591.38)
		515.0000	51,515.45	148,088.20	-		148,088.20	(96,572.75)
227 0187	ARK Eff Tr Autonomous Technology & Robotics (ARKQ)							
	10/02/2021	300.0000	25,406.45	39,067.69	-	Loss	39,067.69	(13,661.24)
		300.0000	25,406.45	39,067.69	-		39,067.69	(13,661.24)
227 0188	Coinbase Global Inc (COIN)							
	22/04/2021	10.0000	1,075.13	3,867.26	-	Loss	3,867.26	(2,792.13)
	27/04/2021	23.0000	2,472.80	8,924.59	-	Loss	8,924.59	(6,451.79)
	25/05/2021	50.0000	5,375.65	15,604.30	-	Loss	15,604.30	(10,228.65)
	8/06/2021	40.0000	4,300.52	11,716.76	-	Loss	11,716.76	(7,416.24)
		123.0000	13,224.10	40,112.91	-		40,112.91	(26,888.81)
227 0189	Sofi Technologies Inc (SOFI)							
	15/01/2021	1.0000	12.53	24.99	-	Loss	24.99	(12.46)
		1.0000	12.53	24.99	-		24.99	(12.46)
245 0001	Bitcoin (BTC)							
	20/05/2021	0.1392	6,263.61	7,344.00	-	Loss	7,344.00	(1,080.39)
	20/05/2021	0.1108	4,985.69	5,846.76	-	Loss	5,846.76	(861.07)
	31/12/2021	0.1470	6,614.58	9,580.31	-	Loss	9,580.31	(2,965.73)
	31/12/2021	0.3600	16,198.98	23,469.50	-	Loss	23,469.50	(7,270.52)
	31/12/2021	0.2600	11,699.27	16,950.19	-	Loss	16,950.19	(5,250.92)
	1/01/2022	0.3000	13,499.15	19,136.67	-	Loss	19,136.67	(5,637.52)
	1/01/2022	0.0911	4,099.24	5,808.33	-	Loss	5,808.33	(1,709.09)
		1.4081	63,360.52	88,135.76	-		88,135.76	(24,775.24)
245 0002	Ethereum (ETH)							
	20/05/2021	3.4377	9,474.30	12,259.87	-	Loss	12,259.87	(2,785.57)
		3.4377	9,474.30	12,259.87	-		12,259.87	(2,785.57)
245 0003	Pow Ethereum (ETHW)							
	20/05/2021	3.4377	3.44	-	-	Discount	-	3.44
		3.4377	3.44	-	-		-	3.44
								(95,855.17)
								3.44

Accrued Capital Gains

For the year ended 30 June 2023

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
TOTALS			162,996.79	327,689.42	-		327,689.42	(260,547.80)
GRAND TOTAL								(260,547.80)

Provision for Deferred Income Tax = (260,547.80) x 0.15 = 0.00

Market Value Movements

From 01/07/2022 to 30/06/2023

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
Cryptocurrency									
2450001	Bitcoin	BTC	64,808.51	-	-	-	63,360.52	-	(1,447.99)
2450002	Ethereum	ETH	9,728.69	-	-	-	9,474.30	-	(254.39)
2450003	Pow Ethereum	ETHW	-	-	-	-	3.44	-	3.44
			74,537.20	-	-	-	72,838.26	-	(1,698.94)
Overseas Shares									
2270177	Square Inc	SQ	46,039.11	-	-	-	51,515.46	-	5,476.35
2270182	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV	IPOD	14.44	-	16.00	-	-	1.56	-
2270183	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP	IPOF	14.44	-	16.00	-	-	1.56	-
2270187	ARK EtF Tr Autonomous Technology &	ARKQ	21,853.08	-	-	-	25,406.45	-	3,553.37
2270188	Coinbase Global Inc	COIN	8,412.30	-	-	-	13,224.11	-	4,811.81
2270189	Sofi Technologies Inc	SOFI	7.67	-	-	-	12.53	-	4.86
			76,341.04	-	32.00	-	90,158.55	3.12	13,846.39
	TOTALS		150,878.24	-	32.00	-	162,996.81	3.12	12,147.45

Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	0.93	-	-	0.93	-	-	0.20
Cash at Bank	-	-	320.06	-	-	320.06	-	-	0.20
			320.99			320.99			0.20
Cryptocurrency									
Bitcoin	BTC	1,4081	62,591.9750	44,997.1746	88,135.76	63,360.52	(24,775.24)	(28.11)	38.80
Ethereum	ETH	3,4377	3,566.3001	2,756.0000	12,259.87	9,474.30	(2,785.57)	(22.72)	5.80
Pow Ethereum	ETHW	3,4377	-	1.0000	-	3.44	3.44	-	-
			100,395.63			72,838.26	(27,557.37)	(27.45)	44.60
Overseas Shares									
ARK Et Tr Autonomous Technology & Robotics	ARKQ	300.0000	130.2256	84.6882	39,067.69	25,406.45	(13,661.24)	(34.97)	15.56
Coinbase Global Inc	COIN	123.0000	326.1212	107.5131	40,112.91	13,224.11	(26,888.80)	(67.03)	8.10
Sofi Technologies Inc	SOFI	1.0000	24.9900	12.5300	24.99	12.53	(12.46)	(49.86)	0.01
Square Inc	SQ	515.0000	287.5499	100.0300	148,088.20	51,515.46	(96,572.74)	(65.21)	31.54
			227,293.79			90,158.55	(137,135.24)	(60.33)	55.20
Total Investments			328,010.41			163,317.80	(164,692.61)	(50.21)	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$
 Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Wallet Balances



Report Period: 1 July 2022 to 30 June 2023

Statement Date: 13 September 2023

Account Number: 100098227

Account Holder: GARDINER FAMILY SUPERANNUATION FUND SMSF

Account Address: 4 Bella Vista Road Glen Iris VIC 3146 Australia

BTC Markets Pty Ltd

ACN 164 093 887 | ABN 45 164 093 887

www.btcmarkets.net

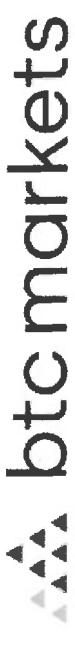
Wallet Balances at 30 June 2023

The table below provides a snapshot of your account holdings as at 30 June 2023.

Asset	Volume	Value (AUD)
ETH	3.43774705 ✓	\$9474.4308698 ✓
BTC	1.40800846 ✓	\$63360.52150084 ✓
AUD	0.00037407	\$0.00037407
ETHW	3.43774705 ✓??	\$3.43774705 ✓
Total (AUD):		\$72838.39049176



Transaction History



Report Period: 1 July 2022 to 30 June 2023

Statement Date: 13 September 2023

Account Number: 100098227

Account Holder: GARDINER FAMILY SUPERANNUATION
FUND SMSF

Account Address: 4 Bella Vista Road Glen Iris VIC 3146
Australia

BTC Markets Pty Ltd

ACN 164 093 887 | ABN 45 164 093 887

www.btcmarkets.net

Transaction History

The table below provides a list of all the transactions on your BTC Markets account for the financial year (1 July 2022 to 30 June 2023).

Please note: Crypto-to-crypto trades will have two reported transactions (one for the crypto asset acquisition, and one for the other crypto asset disposal). Both of these transactions will have the same reference id.

Date	Transaction Id	Transaction Type	Asset	Market Id	Volume	Price (AUD)	Fees (AUD)	Net Value (AUD)	Reference Id
26/10/2022 06:55:55	12554454880	Airdrop	ETHW		3.43774705	\$10.58	\$0	\$36.37136378	6502062016

BTC Markets Pty Ltd

ACN 164 093 887 | ABN 45 164 093 887

www.btcmarkets.net



Commonwealth Securities Ltd
 Locked Bay 22
 Australia Square NSW 1215
 Tel: 1300 361 170
 ABN 60 067 254 399 AFSL 238814

CommSec

Brokerage Account Statement

2023

GARDINER FAMILY SUPERANNUATION
 FUND UAD 11/10/20
 TAEJI SONG AND ASSOC SMSF PL
 TTEE
 PO BOX 76
 MOONEE PONDS VIC 3039 AUS

April 1, 2023 - June 30, 2023
 Account Number: OMC-778372
 Base Currency: AUSTRALIAN DOLLAR (AUD)

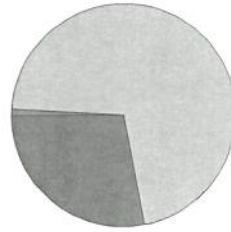
Portfolio at a Glance

	This Period
BEGINNING ACCOUNT VALUE	88,070.33
Net Change in Portfolio¹	2,408.28
ENDING ACCOUNT VALUE	90,478.61

¹ Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

COMMSEC ONE

Asset Summary



Asset Type	Last Period	This Period
Cash, Money Funds, and Bank Deposits	318.10	320.06
Equities	65,220.88	64,752.10
Exchange-Traded Products	22,531.35	25,406.45
Account Total (Pie Chart)	88,070.33	90,478.61

Please review your allocation periodically with your Financial Consultant.

Client Service Information

Identification Number: 050
 COMMSEC ONE
 11 HARBOUR STREET SYDNEY

Contact Information
 E-Mail: commsecinternationaldesk@cba.com.au

Client Service Information
 Service Hours: Monday - Saturday 08:00 a.m. - 08:00 a.m. (AED)
 Web Site: WWW.COMMSEC.COM.AU

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Your Account Information

TAX LOT DEFAULT DISPOSITION METHOD

Default Method for Mutual Funds: First In First Out
 Default Method for Stocks in a Dividend Reinvestment Plan: First In First Out
 Default Method for all Other Securities: First In First Out

BOND AMORTIZATION ELECTIONS

Amortize premium on taxable bonds based on Constant Yield Method: Yes
 Accrual market discount method for all other bond types: Constant Yield Method
 Include market discount in income annually: No

ELECTRONIC DELIVERY

You have **not** enrolled any documents for electronic delivery. The following documents are available for electronic delivery:

Statements and Reports	Notifications	Tax Documents
Trade Confirmations	Prospectus	Proxy/Shareholder Communications

Please log in to your account or contact your Financial Consultant to make any changes to your electronic delivery preferences.

Exchange Rate Table

Currency	AUD Equivalent	Currency per AUD	Closing Balance	Amount in Base Currency AUD
U.S. DOLLARS	1.5026	0.6655	213.00	320.06
Exchange rates are based on interbank exchange rates as of 06/30/2023. Exchange rates can vary.			Total Global Cash Balance	320.06

Portfolio Holdings

U.S. DOLLARS

Description	Quantity	Opening Balance	Closing Balance	Accrued Income	30-Day Yield
CASH, MONEY FUNDS AND BANK DEPOSITS 1.00% of Portfolio					
Cash Balance		213.00	213.00 USD		
		318.10	320.06 AUD		
TOTAL CASH, MONEY FUNDS AND BANK DEPOSITS		213.00	213.00 USD	0.00	
		318.10	320.06 AUD	0.00	

Description

EQUITIES 71.00% of Portfolio

Common Stocks

Market Price	Quantity	Market Value	Currency
71.5500	123.0000	8,800.65	USD
		13,224.11	AUD

COINBASE GLOBAL INC COM CL A

Security Identifier: COIN

CUSIP: 19260Q107



Commonwealth Securities Ltd
 Locked Bay 22
 Australia Square NSW 1215
 Tel: 1300 361 170
 ABN 60 067 254 399 AFSL 238814

April 1, 2023 - June 30, 2023
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Portfolio Holdings (continued)

U.S. DOLLARS (continued)

Description	Quantity	Market Price	Market Value	Currency
EQUITIES (continued)				
Common Stocks (continued)				
SOFI TECHNOLOGIES INC COM	1.0000	8.3400	8.34	USD
Security Identifier: SOFI			12.53	AUD
CUSIP: 83406F102				
BLOCK INC CL A	515.0000	66.5700	34,283.55	USD
Security Identifier: SQ			51,515.46	AUD
CUSIP: 852234103				
Total Common Stocks			43,092.54	USD
			64,752.10	AUD

TOTAL EQUITIES

43,092.54 USD
 64,752.10 AUD

Description

EXCHANGE-TRADED PRODUCTS 28.00% of Portfolio

ARK ETF TR INDL INNOVATION ETF	300.0000	56.3600	16,908.00	USD
Security Identifier: ARKQ			25,406.45	AUD
CUSIP: 00214QZ03				

TOTAL EXCHANGE-TRADED PRODUCTS

16,908.00 USD
 25,406.45 AUD

TOTAL U.S. DOLLARS

Market Value
 60,213.54 USD
 90,478.61 AUD

Accrued Interest
 0.00
 0.00

Total Portfolio Holdings - AUSTRALIAN DOLLAR

Market Value
 90,478.61

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Portfolio Holdings Disclosures

Pricing

This section includes the net market value of the securities in your account on a settlement date basis, including short positions, at the close of the statement period. The market prices, unless otherwise noted, have been obtained from independent vendor services, which we believe to be reliable. In some cases the pricing vendor may provide prices quoted by a single broker or market maker. Market prices do not constitute a bid or an offer, and may differ from the actual sale price. Securities for which a price is not available are marked "N/A" and are omitted from the Total.

THE AS OF PRICE DATE ONLY APPEARS WHEN THE PRICE DATE DOES NOT EQUAL THE STATEMENT DATE.

Estimated Annual Figures

The estimated annual income (EAI) and estimated annual yield (EAY) figures are estimates and for informational purposes only. These figures are not considered to be a forecast or guarantee of future results. These figures are computed using information from providers believed to be reliable; however, no assurance can be made as to the accuracy. Since interest and dividend rates are subject to change at any time, and may be affected by current and future economic, political, and business conditions, they should not be relied on for making investment, trading, or tax decisions. These figures assume that the position quantities, interest and dividend rates, and prices remain constant. A capital gain or return of principal may be included in the figures for certain securities, thereby overstating them. Refer to www.pershing.com/disclosures for specific details as to formulas used to calculate the figures. Accrued interest represents interest earned but not yet received.

Reinvestment

The dollar amount of Mutual Fund distributions, Money Market Fund dividend income, Bank Deposit interest income, or dividends for other securities shown on your statement may have been reinvested. You will not receive confirmation of these reinvestments. Upon written request to your financial institution, information pertaining to these transactions, including the time of execution and the name of the person from whom your security was purchased, may be obtained. In dividend reinvestment transactions, Pershing acts as your agent and receives payment for order flow.

Option Disclosure

Information with respect to commissions and other charges incurred in connection with the execution of option transactions has been included in confirmations previously furnished to you. A summary of this information is available to you promptly upon your written request directed to your introducing firm. In order to assist your introducing firm in maintaining current background and financial information concerning your option accounts, please promptly advise them in writing of any material change in your investment objectives or financial situation. Expiring options which are valuable are exercised automatically pursuant to the exercise by exception procedure of the Options Clearing Corporation. Additional information regarding this procedure is available upon written request to your introducing firm.

Foreign Currency Transactions

Pershing will execute foreign currency transactions as principal for your account. Pershing may automatically convert foreign currency to or from U.S. dollars for dividends and similar corporate action transactions unless you instruct your financial organization otherwise. Pershing's currency conversion rate will not exceed the highest interbank conversion rate identified from customary banking sources on the conversion date or the prior business day, increased by up to 1%, unless a particular rate is required by applicable law. Your financial organization may also increase the currency conversion rate. This conversion rate may differ from rates in effect on the date you executed a transaction, incurred a charge, or received a credit. Transactions converted by agents (such as depositories) will be billed at the rates such agents use.

Proxy Vote

Securities not fully paid for in your margin account may be lent by Pershing to itself or others in accordance with the terms outlined in the Margin Agreement. The right to vote your shares held on margin may be reduced by the amount of shares on loan. The Proxy Voting Instruction Form sent to you may reflect a smaller number of shares entitled to vote than the number of shares in your margin account.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Fees	0.00	0.00	0.00	37.16	-36.97	0.19

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April 1, 2023 - June 30, 2023
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Activity Summary (continued)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Taxes Withheld	0.00	0.00	0.00	21.32	0.00	21.32
Totals	0.00	0.00	0.00	58.48	-36.97	21.51

Messages

Transition to Trade Date plus One (T1) Settlements

The U.S. will adopt a shortened settlement timeframe beginning with trade date May 28, 2024, for equities, corporate, municipal bonds and unit investment trusts. Moving from a T2 to a T1 settlement cycle will provide faster access to sale proceeds, but it also means that funds will be due on purchase transactions earlier.

Although a money market mutual fund (money fund) seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money fund. Shares of a money fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money fund's prospectus or the bank deposit product's disclosure document or contact your advisor for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly. Balances in Federal Deposit Insurance Corporation (FDIC)-insured bank deposit sweep products are not protected by Securities Investor Protection Corporation (SIPC).

Please be advised that, beginning April 7, 2023, Pershing will be implementing a change to client accounts governed by a margin agreement. Under the new process, eligible settled long positions will be maintained in a client's margin account type. Accounts that are not governed by a margin agreement will not be affected by this change. Please contact your financial organization if you wish to learn more about this change.

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. Please refer to our Financial Services Guide or website for information on next steps. If we have not resolved the issue to your satisfaction, you can find further information on how to lodge a complaint with the Australian Financial Complaints Authority (AFCA) by visiting their website: www.afca.org.au or by telephone on 1800 931 678 (free call).

Pershing LLC (Pershing), as the custodian for your accounts, is required to disclose certain information to you on an annual basis.

OTHER SOURCES OF REVENUE TO PERSHING

As a custodian, Pershing receives compensation from third parties for the services it provides to support certain products, including but not limited to, mutual funds, 529 plans, money funds, bank deposit sweep products, annuities, alternative investments, and ETFs.

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Commonwealth Securities Ltd
 Locked Bay 22
 Australia Square NSW 1215
 Tel: 1300 361 170
 ABN 60 067 254 399 AFSL 238814

October 1, 2022 - October 31, 2022
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Portfolio Holdings Disclosures (continued)

Foreign Currency Transactions (continued)
 organization may also increase the currency conversion rate. This conversion rate may differ from rates in effect on the date you executed a transaction, incurred a charge, or received a credit. Transactions converted by agents (such as depositories) will be billed at the rates such agents use.

Proxy Vote
 Securities not fully paid for in your margin account may be lent by Pershing to itself or others in accordance with the terms outlined in the Margin Agreement. The right to vote your shares held on margin may be reduced by the amount of shares on loan. The Proxy Voting Instruction Form sent to you may reflect a smaller number of shares entitled to vote than the number of shares in your margin account.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Securities						
Securities Sold	32.00	0.00	32.00	32.00	0.00	32.00
Total Securities	32.00	0.00	32.00	32.00	0.00	32.00
Dividends and Interest	0.00	0.00	0.00	0.00	-129.68	-129.68
Distributions	0.00	0.00	0.00	253.48	0.00	253.48
Taxes Withheld	0.00	0.00	0.00	19.38	-19.38	0.00
Totals	32.00	0.00	32.00	304.86	-149.06	155.80

Transactions in Date Sequence

Process/ Settlement Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
10/17/22	MERGER SECURITY EXCHANGED 682511105	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP C/A EFF 10/17/22 10LD/ USD 10.059507 PER SHARE CASH <u>MERGER</u>	-1.0000			10.06	USD
						16.00	AUD

Transactions in Date Sequence (continued)

Process/ Settlement Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
10/17/22	MERGER SECURITY EXCHANGED G82514103	SOCIAL CAP HEDOSOPHIA HLDGS CORP C/A EFF 10/17/22 1 OLD/ USD 10.0560819 PER SHARE CASH MERGER	-1.0000			10.06	USD
						16.00	AUD
Total Value of Transactions						20.12	USD
Total AUD Equivalent						32.00	AUD

The price and quantity displayed may have been rounded.

Messages

Although a money market mutual fund (money fund) seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money fund. Shares of a money fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money fund's prospectus or the bank deposit product's disclosure document or contact your advisor for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly. Balances in Federal Deposit Insurance Corporation (FDIC)-insured bank deposit sweep products are not protected by Securities Investor Protection Corporation (SIPC). If you are not satisfied with the service or advice you receive from us, you are entitled to complain. Please refer to our Financial Services Guide or website for information on next steps. If we have not resolved the issue to your satisfaction, you can find further information on how to lodge a complaint with the Australian Financial Complaints Authority (AFCA) by visiting their website: www.afca.org.au or by telephone on 1800 931 678 (free call).

Important Information and Disclosures

The Role of Pershing

- Pershing carries your account as clearing broker pursuant to a clearing agreement with your financial institution. Pershing may accept from your financial institution without inquiry or investigation (i) orders for the purchase and sale of securities and other property and (ii) any other instructions concerning your account. Pershing is not responsible or liable for any acts or omissions of your financial institution or its employees and it does not supervise them. Pershing provides no investment advice nor does it assess the suitability of any transaction or order. Pershing acts as the agent of your financial institution and you agree that you will not hold Pershing or any person controlling or under common control with it liable for any investment losses incurred by you.
- Pershing performs several key functions at the direction of your financial institution. It acts as custodian for funds and securities you may deposit with it directly or through your financial institution or that it receives as the result of securities transactions it processes.
- Your financial institution is responsible for adherence to the securities laws, regulations and rules which apply to it regarding its own operations and the supervision of your account, its sales representatives and other personnel. Your financial institution is also responsible for approving the opening of accounts and obtaining account documents; the acceptance and, in certain instances, execution of securities orders; the assessment of the suitability of those transactions, where applicable; the rendering of investment advice, if any, to you and in general, for the ongoing relationship that it has with you.
- Inquiries concerning the positions and balances in your account may be directed to the Pershing Customer Service Department at (201) 413-3333. All other inquiries regarding your account or activity should be directed to your financial institution. Your financial organization's contact information can be found on the first page of this statement.
- For a description of other functions performed by Pershing please consult the Disclosure Statement provided to you upon the opening of your account. This notice is not meant as a definitive enumeration of every possible circumstance, but as a general disclosure. If you have any questions regarding this notice or if you would like additional copies of the Disclosure Statement, please contact your financial institution.
- Pershing is a member of the Securities Investor Protection Corporation (SIPC®). Please note that SIPC does not protect against loss due to market fluctuation. In addition to SIPC protection, Pershing provides coverage in excess of SIPC limits. For more detailed information please visit: www.pershing.com/about/strength-and-stability.
- This statement will be deemed conclusive. You are advised to report any inaccuracy or discrepancy (including unauthorized trading) promptly, but no later than ten days after

January 1, 2023 - March 31, 2023
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Activity Summary (continued)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Taxes Withheld	21.32	0.00	21.32	21.32	0.00	21.32
Totals	58.48	-36.97	21.51	58.48	-36.97	21.51

Transactions in Date Sequence

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
03/01/23		ANNUAL INACTIVE ACCOUNT FEE	ANNUAL CUSTODIAL MAINTENANCE FEE MIXED ACCT OMC778372				-25.00	USD
		USD9999997					-36.97	AUD
03/02/23		ANNUAL INACTIVE ACCOUNT FEE	INACTIVITY FEE OAC7000001				25.00	USD
		USD9999997					37.16	AUD
03/08/23	03/06/23	NON-RESIDENT ALIEN TAX PRIOR YEAR ADJUSTMENT	REFUNDABLE U.S. FED TAX W/HHELD 01/05/22 ARK ETF TR INDL REPORTED ON 1042-S INCOME RECLASSIFIED BY THE ISSUER				14.09	USD
		ARKQ					21.32	AUD

Total Value of Transactions
Total AUD Equivalent

0.00
 0.00

The price and quantity displayed may have been rounded.

Messages

Although a money market mutual fund (money fund) seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money fund. Shares of a money fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money fund's prospectus or the bank deposit product's disclosure document or contact your advisor for additional information. Pursuant to SEC Rule 10b-10(b) (1) confirmations are not sent for purchases into money funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly. Balances in Federal Deposit Insurance Corporation (FDIC)-insured bank deposit sweep products are not protected by Securities Investor Protection Corporation (SIPC).

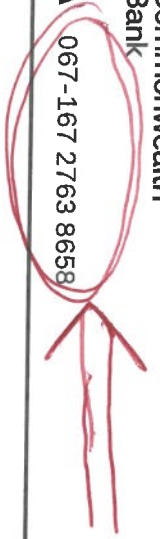
Please be advised that, beginning April 7, 2023, Pershing will be implementing a change to client accounts governed by a margin agreement. Under the new process, eligible settled long positions will be maintained in a client's margin account type. Accounts that are not governed by a margin agreement will not be affected by this change. Please contact your financial organization if you wish to learn more about this change.

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Commonwealth Bank

CDIA 067-167 2763 8658



Available **\$0.93**

Pending \$0.00

Balance \$0.93

Showing 12 transactions

Date	Description	Debit	Credit	Balance
Mon 11 Sep 2023	Transfer from CommBank app Wtrf again		+\$5.00	\$0.93
Tue 05 Sep 2023	Unpaid Payment Fee	-\$5.00		-\$4.07
Tue 05 Sep 2023	Return 05/09/23 Direct Debit 062934 COMMSEC SECURITI COMMSEC		+\$2.04	\$0.93
Tue 05 Sep 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$2.04		-\$1.11
Wed 19 Jul 2023	Transfer from NetBank wtrf		+\$5.00	\$0.93
Mon 17 Jul 2023	Unpaid Payment Fee	-\$5.00		-\$4.07
Mon 17 Jul 2023	Return 17/07/23 Direct Debit 062934 COMMSEC SECURITI COMMSEC		+\$37.31	\$0.93

Pay or transfer

AD



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Your Statement

Statement 7 (Page 1 of 2)

Account Number 06 7167 27638658

Statement Period 8 Jun 2023 - 3 Nov 2023

Closing Balance \$0.93 CR

Enquiries 13 1998
(24 hours a day, 7 days a week)



030

MR PHILIP JOHN GARDINER
26 WARBURTON RD
CANTERBURY VIC 3126

Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: TAEJI SONG AND ASSOCIATES SMSF PTY LTD I
TF GARDINER FAM SF

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
08 Jun 2023	OPENING BALANCE			\$0.93 CR
17 Jul	Direct Debit 062934 COMMSEC SECURITI COMMSEC	37.31		\$36.38 DR
17 Jul	Return 17/07/23 Direct Debit 062934 COMMSEC SECURITI COMMSEC		37.31	\$0.93 CR
17 Jul	Unpaid Payment Fee	5.00		\$4.07 DR
19 Jul	Transfer from NetBank wtf		5.00	\$0.93 CR
05 Sep	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2.04		\$1.11 DR
05 Sep	Return 05/09/23 Direct Debit 062934 COMMSEC SECURITI COMMSEC		2.04	\$0.93 CR
05 Sep	Unpaid Payment Fee	5.00		\$4.07 DR
11 Sep	Transfer from CommBank app Wtf again		5.00	\$0.93 CR
03 Nov 2023	CLOSING BALANCE			\$0.93 CR

Closing Balance as at 30/6/2023

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$0.93 CR		\$49.35		\$49.35		\$0.93 CR

*# 2414.8385.1.1.ZZ258R3 0303 SL.R3.S952.D307.OV06.00.37

IC



030

MR PHILIP JOHN GARDINER
 26 WARBURTON RD
 CANTERBURY VIC 3126

Account Number 06 7167 27638658

Statement Period 8 Jun 2022 - 7 Dec 2022

Closing Balance \$0.93 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)

Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: TAEJI SONG AND ASSOCIATES SMSF PTY LTD I
 TF GARDINER FAM SF

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The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance			
08 Jun 2022	OPENING BALANCE			\$0.93 CR			
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2022 is \$0.03						
07 Dec 2022	CLOSING BALANCE			\$0.93 CR			
	Opening balance	-	Total debits	+	Total credits	=	Closing balance
	\$0.93 CR		Nil		Nil		\$0.93 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
07 Dec	Less than \$10,000.00	0.00%
	\$10,000.00 and over	2.00%

Note. Interest rates are effective as at the date shown but are subject to change.



*# 11743.41979.1.2 ZZ258R3 0303 SL.R3.S951.D341.OV06.00.35

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030

MR PHILIP JOHN GARDINER
 26 WARBURTON RD
 CANTERBURY VIC 3126

Account Number 06 7167 27638658

Statement Period 8 Dec 2022 - 7 Jun 2023

Closing Balance \$0.93 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)

Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: TAEJI SONG AND ASSOCIATES SMSF PTY LTD I
 TF GARDINER FAM SF

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance			
08 Dec 2022	OPENING BALANCE			\$0.93 CR			
07 Jun 2023	CLOSING BALANCE			\$0.93 CR			
	Opening balance	-	Total debits	+	Total credits	=	Closing balance
	\$0.93 CR		Nil		Nil		\$0.93 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
07 Jun	Less than \$10,000.00	0.35%
	\$10,000.00 and over	2.65%

Note. Interest rates are effective as at the date shown but are subject to change.



*# 11967.34676.1.2 ZZ258R3 0303 SL.R3.S951.D158.O.V06.00.36

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Audit Trail

As at 30 June 2023

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
17/10/2022	290 0002	C	2	S IPOF 1	16.00	-
17/10/2022	290 0002	C	3	S IPOD 1	16.00	-
17/10/2022	227 0183	C	12	S IPOF 1	-	16.00
17/10/2022	227 0182	C	13	S IPOD 1	-	16.00
27/10/2022	245 0002	J	11	ETHW	-	-
27/10/2022	245 0003	J	11	ETHW	-	-
1/03/2023	290 0002	C	4	fee	-	36.97
1/03/2023	290 0002	C	5	rebate	37.16	-
1/03/2023	636 0001	C	8	rebate	-	37.16
1/03/2023	801 0015	C	10	fee	36.97	-
8/03/2023	290 0002	C	6	inc	21.32	-
8/03/2023	636 0001	C	9	inc	-	21.32
30/06/2023	290 0002	C	7	foreign ex gain	6.49	-
30/06/2023	635 0001	C	14	foreign ex gain	-	6.49
30/06/2023	245 0001	J	1	Unrealised market movement	-	1,447.99
30/06/2023	245 0002	J	1	Unrealised market movement	-	254.39
30/06/2023	245 0003	J	1	Unrealised market movement	3.44	-
30/06/2023	780 0024	J	1	Unrealised market movement - Cryptocurrenc	1,698.94	-
30/06/2023	227 0177	J	1	Unrealised market movement	5,476.35	-
30/06/2023	227 0182	J	1	Realised market movement	1.56	-
30/06/2023	227 0183	J	1	Realised market movement	1.56	-
30/06/2023	227 0187	J	1	Unrealised market movement	3,553.37	-
30/06/2023	227 0188	J	1	Unrealised market movement	4,811.81	-
30/06/2023	227 0189	J	1	Unrealised market movement	4.86	-
30/06/2023	785 0012	J	1	Realised market movement - Overseas Shares	-	3.12
30/06/2023	780 0012	J	1	Unrealised market movement - Overseas Shar	-	13,846.39

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.